

SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT

SUMMIT COUNTY

Single Audit

For the Year Ended December 31, 2020



OHIO AUDITOR OF STATE
KEITH FABER



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Members of the Board
Summit County Combined General Health District
1867 Market Street
Akron, Ohio 44322

We have reviewed the *Independent Auditor's Report* of the Summit County Combined General Health District, Summit County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2020 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The Auditor of State is conducting an investigation. As of the date of this report, the investigation is ongoing. Dependent on the results of the investigation results may be reported on at a later date.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Summit County Combined General Health District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 06, 2021

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SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY
For the Year Ending December 31, 2020
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INDEPENDENT AUDITOR'S REPORT

Summit County Combined General Health District
Summit County
1867 Market Street
Akron, Ohio 44322

To the Board of Health:

Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County Combined General Health District, Summit County, Ohio (the Health District), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Health District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County Combined General Health District, Summit County, Ohio, as of December 31, 2020, and the respective changes in modified cash basis financial position and the respective budgetary comparison for the General, Help Me Grow Early Intervention, WIC and Summit County CARES funds thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 14 to the financial statements, the financial impact of COVID-19 and ensuing emergency measures will impact subsequent periods of the Health District. We did not modify our opinion regarding this matter.

Other Matters

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Summit County Combined General Health District, Summit County, Ohio's basic financial statements.

The Schedule of Federal Awards Receipts and Expenditures (the Schedule) presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The Schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

The management's discussion and analysis on pages 4-8, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2021, on our consideration of the Summit County Combined General Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Health District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.

June 11, 2021

Summit County Combined General Health District

Management's Discussion and Analysis

For the Year Ended December 31, 2020

Unaudited

The discussion and analysis of the Summit County Combined General Health District's (the Health District's) financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2020, within the limitations of the Health District's modified cash basis of accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Health District's financial performance.

Financial Highlights

Key financial highlights for the year 2020 are as follows:

- The assets of the Health District exceeded liabilities at the close of the year ended December 31, 2020 by \$13,790,177 (net position).
- The Health District's total net position increased \$2,974,026. This increase is mainly attributable to the reduction and offset of General Fund expenditures as a result of staff redirection to COVID-19 response and additional grant funding.
- Program specific receipts in the form of charges for services and operating grants and contributions comprise 86 percent of the Health District's receipts. General receipts in the form of property taxes and unrestricted grants make up the other 14 percent.
- The Health District had \$24.7 million in expenses related to governmental activities in 2020; only \$23.8 million of these expenses were offset by program specific charges and operating grants and contributions. General Revenues (primarily taxes) of \$3.8 million together with assets on hand at the beginning of the year were adequate to provide for these programs.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$12 million or 111 percent of total General Fund expenditures.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Health District's modified cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Health District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a modified cash basis of accounting.

The Statement of Net Position – Modified Cash Basis and Statement of Activities – Modified Cash Basis provide information about the activities of the whole Health District, presenting both an aggregate view of the Health District's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Health District as

Summit County Combined General Health District

Management's Discussion and Analysis

For the Year Ended December 31, 2020

Unaudited

a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Health District has elected to present its financial statements on a modified cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Health District's modified cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Reporting the Health District as a Whole

The Statement of Net Position and the Statement of Activities reflect how the Health District did financially during 2020, within the limitations of the modified cash basis of accounting. The Statement of Net Position – Modified Cash Basis presents the cash balances of the governmental activities of the Health District at year end. The Statement of Activities – Modified Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

These statements report the Health District's cash position and the changes in cash position. Keeping in mind the limitations of the modified cash basis of accounting, you can think of these changes as one way to measure the Health District's financial health. Over time, increases or decreases in the Health District's cash position is one indicator of whether the Health District's financial health is improving or deteriorating. When evaluating the Health District's financial condition, you should also consider other nonfinancial factors as well, such as the Health District's property tax base, the condition of the Health District's capital assets, the reliance on non-local financial resources for operations and the need for continued growth.

In the Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis, the Health District's major funds are reported. Charges for services and state and federal grants finance most of these activities. To a significant extent, benefits provided through the governmental activities are being paid for by the people receiving them.

Summit County Combined General Health District
Management’s Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Reporting the Health District’s Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Health District’s major funds – not the Health District as a whole. The Health District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. All of the operating funds of the Health District are governmental.

Governmental Funds - The Health District’s activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Health District’s governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District’s health programs. The Health District’s significant governmental funds are presented on the financial statements in separate columns. The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Health District’s major governmental funds are the General Fund, the Help Me Grow Early Intervention Fund, the WIC Fund and the Summit County CARES Fund.

The Health District as a Whole

Table 1 provides a summary of the Health District’s net position for 2020 compared to 2019 on a modified cash basis:

Table 1: Net Position – Modified Cash Basis

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$13,790,177	\$10,816,915
<i>Total Assets</i>	<u>13,790,177</u>	<u>10,816,915</u>
Liabilities		
Fiscal Agent Payable	<u>0</u>	<u>764</u>
Net Position		
Restricted for Other Purposes	3,525,748	2,833,660
Unrestricted	<u>10,264,429</u>	<u>7,982,491</u>
<i>Total Net Position</i>	<u>13,790,177</u>	<u>10,816,151</u>
Total Net Position and Liabilities	<u>\$13,790,177</u>	<u>\$10,816,915</u>

As mentioned previously, net position increased \$2,974,026. This increase is mainly attributable to the reduction and offset of General Fund expenditures as a result of staff redirection to COVID-19 response and additional grant funding. Table 2 reflects the changes in net position in 2020.

Summit County Combined General Health District
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Table 2: Changes in Net Positions

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Receipts		
Program Cash Receipts		
Charges for Services	\$ 5,276,460	\$ 5,684,522
Operating Grants and Contributions	18,562,997	15,306,275
Total Program Cash Receipts	<u>23,839,457</u>	<u>20,990,797</u>
General Receipts		
Property Taxes	3,230,675	3,230,675
State Subsidy	260,523	226,544
Miscellaneous	348,035	434,923
Sale of Capital Assets	13,498	1,414,837
Total General Receipts	<u>3,852,731</u>	<u>5,306,979</u>
Total Receipts	<u>27,692,188</u>	<u>26,297,776</u>
Disbursements		
Public Health Services	24,617,901	24,174,748
Debt Service	100,261	1,768,838
Total Disbursements	<u>24,718,162</u>	<u>25,943,586</u>
Increase / (Decrease) in Net Position	2,974,026	354,190
Net Position January 1	<u>10,816,151</u>	<u>10,461,961</u>
Net Position December 31	<u>\$13,790,177</u>	<u>\$10,816,151</u>

In 2020, 14 percent of the Health District's total receipts were from general receipts, consisting mainly of property taxes. Program receipts accounted for 86 percent of the Health District's total receipts in year 2020. These receipts consist primarily of charges for services for birth and death certificates, food service licenses, trailer park, swimming pools and spas, water system permits, clinic fees and state and federal operating grants and donations.

Governmental Activities

If you look at the Statement of Activities – Modified Cash Basis, you will see that the first column lists the major services provided by the Health District. The next column identifies the costs of providing these services. The next two columns of the Statement entitled Program Cash Receipts identify amounts paid by people who are directly charged for the service and grants received by the Health District that must be used to provide a specific service. The net Receipt (Disbursement) column compares the program receipts to the cost of the service. This “net cost” amount represents the cost of the service which ends up being paid from money provided by local townships and municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented below, in Table 3.

Summit County Combined General Health District
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Table 3: Governmental Activities

	Total Cost of Services 2020	Net Cost of Services 2020
Public Health Services	\$ 24,617,901	\$ (778,444)
Debt Service	100,261	(100,261)
Total Governmental Activities	\$ 24,718,162	\$ (878,705)

The Health District has tried to limit its dependence upon property taxes and local subsidies by actively pursuing Federal grants and charging rates for services that are closely related to costs. Only fourteen percent of health costs are supported through property taxes, unrestricted grants and other general receipts.

The Health District's Funds

The sum of governmental funds had total receipts of \$27,692,188 and total disbursements of \$24,718,162. These governmental funds increased cash balances by \$2,974,026 in 2020.

The fund balance of the General Fund increased from \$10,023,269 to \$12,186,604 at year-end. This increase is due primarily to an increase in intergovernmental receipts from new COVID-19 funding sources.

General Fund Budgeting Highlights

The Health District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2020, the Health District amended its appropriations, and the budgetary statement reflects both the original and final appropriated amounts. The overall increase between the original budgeted and the actual receipts is due to an increase of the estimated revenues for local grants and fees for services received during the year.

The decrease of actual disbursements from the final budgeted amount is the result of a reduction in costs associated with public health services.

Contacting the Health District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Health District's finances and to reflect the Health District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Angela Burgess, Fiscal Officer, Summit County Combined General Health District, 1867 West Market Street, Akron, Ohio 44313.

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Summit County Combined General Health District
Statement of Net Position - Modified Cash Basis
December 31, 2020

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 13,790,177
<i>Total Assets</i>	<u>13,790,177</u>
Net Position	
Restricted for:	
Other Purposes	3,525,748
Unrestricted	<u>10,264,429</u>
<i>Total Net Position</i>	<u>\$ 13,790,177</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
Statement of Activities - Modified Cash Basis
 December 31, 2020

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Current:				
Health:				
Public Health Services	\$ 24,617,901	\$ 5,276,460	\$ 18,562,997	\$ (778,444)
Debt Service:				
Principal Retirement	99,731	-	-	(99,731)
Interest and Fiscal Charges	530	-	-	(530)
<i>Total Governmental Activities</i>	<u>\$ 24,718,162</u>	<u>\$ 5,276,460</u>	<u>\$ 18,562,997</u>	<u>\$ (878,705)</u>
General Receipts:				
Property Taxes Levied for General Purposes				3,230,675
Sale of Capital Assets				13,498
Miscellaneous				348,035
State Subsidy				260,523
<i>Total General Receipts</i>				<u>3,852,731</u>
Change in Net Position				2,974,026
<i>Net Position Beginning of Year</i>				<u>10,816,151</u>
<i>Net Position End of Year</i>				<u>\$ 13,790,177</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
Statement of Assets and Fund Balances- Modified Cash Basis
Governmental Funds
December 31, 2020

	General	Help Me Grow Early Intervention Fund	WIC Fund	Summit County CARES Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 9,765,322	\$ 975	\$ 31,760	\$ 117,744	\$ 3,874,376	\$ 13,790,177
Interfund Receivable	2,421,282	-	-	-	-	2,421,282
<i>Total Assets</i>	<u>\$ 12,186,604</u>	<u>\$ 975</u>	<u>\$ 31,760</u>	<u>\$ 117,744</u>	<u>\$ 3,874,376</u>	<u>\$ 16,211,459</u>
Liabilities						
Interfund Payable	\$ -	\$ 371,000	\$ 351,000	\$ 420,000	\$ 1,279,282	\$ 2,421,282
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 371,000</u>	<u>\$ 351,000</u>	<u>\$ 420,000</u>	<u>\$ 1,279,282</u>	<u>\$ 2,421,282</u>
Fund Balances						
Restricted	\$ -	\$ -	\$ -	\$ -	\$ 3,525,748	\$ 3,525,748
Assigned	125,422	-	-	-	-	125,422
Unassigned (Deficit)	12,061,182	(370,025)	(319,240)	(302,256)	(930,654)	10,139,007
<i>Total Fund Balances</i>	<u>\$ 12,186,604</u>	<u>\$ (370,025)</u>	<u>\$ (319,240)</u>	<u>\$ (302,256)</u>	<u>\$2,595,094</u>	<u>\$ 13,790,177</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 12,186,604</u>	<u>\$ 975</u>	<u>\$ 31,760</u>	<u>\$ 117,744</u>	<u>\$ 3,874,376</u>	<u>\$ 16,211,459</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
Statement of Receipts, Disbursements and Changes in Fund Balances - Modified Cash Basis
Governmental Funds
December 31, 2020

	General	Help Me Grow Early Intervention Fund	WIC Fund	Summit County CARES Fund	Other Governmental Funds	Total Governmental Funds
Receipts						
Property Taxes	\$ 3,230,675	\$ -	\$ -	\$ -	\$ -	\$ 3,230,675
Charges for Services	1,377,529	-	-	-	100,470	1,477,999
Fines, Licenses and Permits	3,557,466	-	-	-	188,122	3,745,588
Intergovernmental	4,551,039	965,821	1,604,872	-	11,754,662	18,876,394
Miscellaneous	336,748	-	-	-	11,286	348,034
<i>Total Receipts</i>	13,053,457	965,821	1,604,872	-	12,054,540	27,678,690
Disbursements						
Current:						
Health:						
Public Health Services	10,803,359	1,113,473	1,528,163	302,257	10,870,649	24,617,901
Debt Service:						
Principal Retirement	99,731	-	-	-	-	99,731
Interest and Fiscal Charges	530	-	-	-	-	530
<i>Total Disbursements</i>	10,903,620	1,113,473	1,528,163	302,257	10,870,649	24,718,162
<i>Excess of Receipts Over (Under) Disbursements</i>	2,149,837	(147,652)	76,709	(302,257)	1,183,891	2,960,528
Other Financing Sources						
Sale of Capital Assets	13,498	-	-	-	-	13,498
<i>Total Other Financing Sources (Uses)</i>	13,498	-	-	-	-	13,498
<i>Net Change in Fund Balances</i>	2,163,335	(147,652)	76,709	(302,257)	1,183,891	2,974,026
<i>Fund Balances Beginning of Year</i>	10,023,269	(222,373)	(395,949)	-	1,411,204	10,816,151
<i>Fund Balances End of Year</i>	<u>\$ 12,186,604</u>	<u>\$ (370,025)</u>	<u>\$ (319,240)</u>	<u>\$ (302,257)</u>	<u>\$ 2,595,095</u>	<u>\$ 13,790,177</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
*Statement of Receipts, Disbursements and Changes
 In Fund Balance - Budget and Actual - Budget Basis
 General Fund
 For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property Taxes	\$ 3,230,675	\$ 3,230,675	\$ 3,230,675	\$ -
Charges for Services	900,000	900,000	1,377,528	477,528
Fines, Licenses and Permits	4,027,500	4,027,500	3,557,466	(470,034)
Intergovernmental:	4,139,344	4,139,344	4,551,039	411,695
Miscellaneous	285,200	285,200	336,748	51,548
<i>Total Receipts</i>	<u>12,582,719</u>	<u>12,582,719</u>	<u>13,053,456</u>	<u>470,737</u>
Disbursements				
Current:				
Health:				
Public Health Services	13,503,337	13,503,337	10,928,780	2,574,557
Debt Service:				
Principal Retirement	145,000	145,000	99,731	45,269
Interest and Fiscal Charges	5,000	5,000	530	4,470
<i>Total Disbursements</i>	<u>13,653,337</u>	<u>13,653,337</u>	<u>11,029,041</u>	<u>2,624,296</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(1,070,618)</u>	<u>(1,070,618)</u>	<u>2,024,415</u>	<u>3,095,033</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	13,498	13,498
Advances In	-	2,421,283	2,421,283	-
Advances Out	-	(2,421,282)	(2,421,283)	(1)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>1</u>	<u>13,498</u>	<u>13,497</u>
<i>Net Change in Fund Balance</i>	(1,070,618)	(1,070,617)	2,037,913	3,108,530
<i>Unencumbered Fund Balance Beginning of Year</i>	4,700,000	6,032,396	6,032,396	-
Prior Year Encumbrances Appropriated	1,569,590	1,569,590	1,569,590	-
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ 5,198,972</u>	<u>\$ 6,531,369</u>	<u>\$ 9,639,899</u>	<u>\$ 3,108,530</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
*Statement of Receipts, Disbursements and Changes
 In Fund Balance - Budget and Actual - Budget Basis
 Help Me Grow Early Intervention Fund
 For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental:				
Grants	\$ 962,676	\$ 2,077,622	\$ 965,821	\$ (1,111,801)
<i>Total Receipts</i>	962,676	2,077,622	965,821	(1,111,801)
Disbursements				
Current:				
Health:				
Public Health Services	740,303	1,855,225	1,113,473	741,752
<i>Total Disbursements</i>	740,303	1,855,225	1,113,473	741,752
<i>Excess of Receipts Over (Under) Disbursements</i>	222,373	222,397	(147,652)	(370,049)
Other Financing Sources (Uses)				
Advances In	-	371,000	371,000	-
Advances Out	(367,000)	(367,000)	(367,000)	-
<i>Total Other Financing Sources (Uses)</i>	(367,000)	4,000	4,000	-
<i>Net Change in Fund Balance</i>	(144,627)	226,397	(143,652)	(370,049)
<i>Unencumbered Fund Balance Beginning of Year</i>	144,627	144,627	144,627	-
<i>Unencumbered Fund Balance End of Year</i>	\$ -	\$ 371,024	\$ 975	\$ (370,049)

See accompanying notes to the financial statements

XYZ County General Health District
*Statement of Receipts, Disbursements and Changes
 In Fund Balance - Budget and Actual - Budget Basis
 WIC
 For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental:				
Grants	\$ 1,972,378	\$ 3,583,687	\$ 1,604,872	\$ (1,978,815)
<i>Total Receipts</i>	1,972,378	3,583,687	1,604,872	(1,978,815)
Disbursements				
Current:				
Health:				
Public Health Services	1,576,430	3,187,739	1,528,164	1,659,575
<i>Total Disbursements</i>	1,576,430	3,187,739	1,528,164	1,659,575
<i>Excess of Receipts Over (Under) Disbursements</i>	395,948	395,948	76,708	(319,240)
Other Financing Sources (Uses)				
Advances In	-	351,000	351,000	-
Advances Out	(405,000)	(405,000)	(405,000)	-
<i>Total Other Financing Sources (Uses)</i>	(405,000)	(54,000)	(54,000)	-
<i>Net Change in Fund Balance</i>	(9,052)	341,948	22,708	(319,240)
<i>Unencumbered Fund Balance Beginning of Year</i>	9,052	9,052	9,052	-
<i>Unencumbered Fund Balance End of Year</i>	\$ -	\$ 351,000	\$ 31,760	\$ (319,240)

See accompanying notes to the financial statements

XYZ County General Health District
*Statement of Receipts, Disbursements and Changes
 In Fund Balance - Budget and Actual - Budget Basis
 Summit County CARES Grant
 For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental:				
Grants	\$ -	\$ 600,000	\$ -	\$ (600,000)
<i>Total Receipts</i>	-	600,000	-	(600,000)
Disbursements				
Current:				
Health:				
Public Health Services	-	600,000	302,256	297,744
<i>Total Disbursements</i>	-	600,000	302,256	297,744
<i>Excess of Receipts Over (Under) Disbursements</i>	-	-	(302,256)	(302,256)
Other Financing Sources				
Advances In	-	420,000	420,000	-
<i>Total Other Financing Sources (Uses)</i>	-	420,000	420,000	-
<i>Net Change in Fund Balance</i>	-	420,000	117,744	(302,256)
<i>Unencumbered Fund Balance Beginning of Year</i>	-	-	-	-
<i>Unencumbered Fund Balance End of Year</i>	\$ -	\$ 420,000	\$ 117,744	\$ (302,256)

See accompanying notes to the financial statements

Summit County Combined General Health District

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2020*

Note 1 – Reporting Entity

The Summit County Combined General Health District (the Health District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A five-member Board of Health appointed by the District Advisory Council governs the Health District. The Board appoints a health commissioner and all employees of the Health District.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Health District are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District's services include all public health services provided in the county.

Public Entity Risk Pools

The Health District participates in a public entity risk pool. Note 8 to the financial statements provides additional information for this entity.

The Health District's management believes these financial statements present all activities for which the Health District is financially accountable.

Note 2 – Summary of Significant Accounting Policies

As discussed further in the "Basis of Accounting" section of this note, these financial statements are presented on a modified cash basis of accounting. This modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the modified cash basis of accounting. Following are the more significant of the Health District's accounting policies.

Basis of Presentation

The Health District's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

The statement of net position presents the cash balance of the governmental and business-type activities of the Health District at year end. The statement of activities compares disbursements and program receipts for each program or function of the Health District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Health District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program. Receipts which are not classified as program receipts are presented as general receipts of the Health District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a modified cash basis or draws from the general receipts of the Health District.

Fund Financial Statements During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Fund Accounting

The Health District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Health District are presented in the following fund type:

Governmental Funds

Governmental funds are those through which most governmental functions of the Health District are financed. The following are the Health District's major governmental funds:

General The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Health District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Help Me Grow Early Intervention Special Revenue Fund This fund accounts for and reports federal grant monies restricted to early intervention service coordination to provide services that promote growth and development, and provide support to families for children ages birth through two years.

Women, Infants and Children Special Revenue Fund This fund accounts for and reports federal grant monies restricted to the Women, Infants and Children program. This program promotes good health for pregnant women, breastfeeding mothers, infants and children up to age five.

Summit County CARES Grant Special Revenue Fund This fund accounts for and reports federal grant monies restricted for public health COVID-19 response specific to improvements to infrastructure to mitigate the spread of disease.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies *(continued)*

Other Governmental Funds The other governmental funds of the Health District account for and report grants and other resources whose use is restricted, committed or assigned to a particular purpose.

Basis of Accounting

The Health District's financial statements are prepared using the modified cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Health District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Health District are described in the appropriate section in this note.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Board of Health may appropriate. The appropriations resolution is the Board of Health's authorization to spend resources and sets annual limits on disbursements plus encumbrances at the level of control selected by the Board of Health. The legal level of control has been established by the Board of Health at the fund, department, and object level for all funds.

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health District by about June 1 (forty-five days prior to July 15). The County Auditor cannot allocate property taxes from the municipalities and townships within the Health District if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the Health District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board of Health may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board of Health.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies *(continued)*

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amount reported as the final budgeted amounts represents the final appropriations passed by the Board of Health during the year.

Cash and Investments

The Summit County Fiscal Officer is the custodian for the Health District's cash and investments. The Health District utilizes a financial institution to service bonded debt as principal and interest payments come due. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the Summit County Fiscal Officer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County by contacting Christina Balliet, Deputy Fiscal Officer of Finance, County of Summit, 175 S. Main St. Akron, Oh. 44308-1306, (330) 643-2674.

Amounts at year-end due to the County are recorded as Fiscal Agent Payable

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Inventory and Prepaid Items

The Health District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Interfund Receivables/Payables

The Health District reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

The fund financial statements report outstanding interfund loans as interfund receivables/payables. Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance. Interfund balances are eliminated in the statement of net position.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies *(continued)*

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Health District's modified cash basis of accounting.

Employer Contributions to Cost-Sharing Pension Plans

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 9 and 10, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

Long-Term Obligations

The Health District's modified cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither another financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for federal, state and local grants.

The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Board of Health. Those committed amounts cannot be used for any other purpose unless the Board of Health removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Health District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Health or a Health District official delegated that authority by resolution, or by State Statute. The Health District may also assign fund balances as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the General Fund.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Health District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Internal Activity

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating receipts/disbursements in proprietary funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 3 – Accountability and Compliance

Accountability

Fund Balances at December 31, 2020 included the following individual fund deficits:

<u>Fund</u>	<u>Deficit</u>
Major Governmental Funds:	
HELP ME GROW PART C FY21	\$ (370,025)
WIC FY21	(319,240)
SC CARES INFRASTRUCTURE	(302,256)
	<hr/>
	\$ (991,521)
Other Governmental Funds:	
FALLS PREVENTION	\$ (902)
GET VACCINATED OHIO FY21	(3,284)
CREATING HEALTHY COMMUNITIES FY20	(24,629)
MATERNAL CHILD HEALTH FY21	(12,037)
MOMS AND BABIES FIRST FY21	(12,722)
QUALITY OF LIFE PROJECT	(7,193)
MOMS QUIT FOR TWO FY21	(1,237)
SAFE ROUTES TO SCHOOL FY20	(6,692)
OHIO EQUITY INSTITUTE FY21	(47,494)
NACCHO PHAST	(17,810)
DOL OPIOID DW	(67,453)
MINORITY HEALTH GRANT FY21	(5,076)
PHEP FY21	(51,316)
REGIONAL PHEP FY21	(24,856)
HIV PREVENTION FY20	(155,736)
STD CONTROL FY20	(32,866)
HEALTHCHEK DATA FY21	(16,726)
AMHA MATH	(14,484)
CORONA VIRUS RESPONSE SUPPLEMENTAL	(121,806)
COVID 19 CONTACT TRACING	(197,690)
HUD LEAD	(26,564)
QUICK RESPONSE TEAM FY21	(12)
GWEP	(2,654)
ALZHEIMERS DISEASE PROGRAM FY20	(10,487)
INTEGRATED NALOXONE FY22	(1,956)
MIECHV FY21	(37,822)
COMMUNITY MATS FY21	(24,948)
PDOP FY21	(4,204)
	<hr/>
	\$ (930,654)
Total	<hr/> <hr/> \$ (1,922,175)

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 3 – Accountability and Compliance *(continued)*

The fund deficits in the above funds resulted from interfund liabilities due to timing issues with the reimbursement of disbursements for various grant programs. The general fund is liable for the deficits in these funds and will provide operating advances when cash is required, not when the liability occurs.

Note 4 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general fund and each major special revenue fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the modified cash basis are as follows:

1. Outstanding year-end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (*modified* cash basis).
2. Outstanding year-end advances are treated as another financing source or use (budgetary basis) rather than as an interfund receivable or payable (*modified* cash basis).
3. Unreported interest is reported on the statement of *modified* receipts, disbursements, and changes in fund balances (cash basis), but not on the budgetary basis.

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the cash basis are as follows:

	General	HMG Early Intervention	WIC	Summit County CARES
Cash Basis	\$2,163,335	(\$147,652)	\$76,709	(\$302,257)
Beginning of Year:				
Advances In	2,421,283	371,000	351,000	420,000
Advances Out	(2,421,282)	(367,000)	(405,000)	0
Encumbrances	(125,422)	0	0	0
Budget Basis	<u>\$2,037,914</u>	<u>(\$143,652)</u>	<u>\$22,709</u>	<u>\$117,743</u>

Note 5 – Deposits and Investments

As required by the Ohio Revised Code, the Summit County Fiscal Officer is custodian for the Health District's deposits. The County's deposit and investment pool holds the Health District's assets, valued at the Treasurer's reported carrying amount.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 6 – Taxes

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2020, was \$0.328808 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2020 property tax receipts were based are as follows:

Real Property	\$10,069,973,730
Public Utility Personal Property	<u>380,090,570</u>
Total	<u>\$10,450,064,300</u>

The County Fiscal Officer collects property taxes on behalf of all taxing districts in the County, including the County. The County Fiscal Officer periodically remits to the Health District its portion of the taxes collected.

Note 7 – Interfund Balances

Interfund Balances

Interfund balances at December 31, 2020, consisted of \$2,421,282 advanced to other governmental funds to provide working capital for operations or projects. The interfund receivables/payables are expected to be repaid within one year.

Interfund balances at December 31, 2020, consisted of the following individual fund receivables and payables:

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 7 – Interfund Balances (continued)

	Interfund Receivable	Interfund Payable
Major Funds		
General Fund	\$2,421,282	
HMG Part C		\$371,000
WIC		\$351,000
Summit County CARES		420,000
Other Governmental Funds		
Falls Prevention		4,000
Get Vaccinated		5,100
CHC		33,090
MCH		14,500
Moms & Babies		13,000
QOL		10,000
Air Quality EPA		130,000
Moms Quit		6,000
Safe Routes		9,000
OEI		53,000
NACCHO PHAST		18,500
DOL Opioid DW		68,000
Minority Health		7,000
PHEP		55,000
Regional PHEP		25,000
HIV Prevention		165,000
STD Control		35,000
HealthChek		20,000
AMHA MATH		15,000
Coronavirus Response Supp		180,000
COVID-19 Contact Tracing		231,092
HUD Lead		55,000
Quick Response Team		1,000
GWEP		4,000
Alzheimers Disease Program		20,000
Int. Naloxone		5,000
MIECHV		41,000
Falls Pilot Project		4,000
Comm. MATS FY20		5,000
Comm. MATS FY21		40,000
PDOP FY21		7,000
<i>Total Governmental Activities</i>	<i>\$2,421,282</i>	<i>\$2,421,282</i>

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 8 – Risk Management

The Health District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Health District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Health District's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially measured liabilities available to pay those liabilities as of December 31. This is the most recent information that was available at the time these notes were prepared:

	<u>2019</u>
Cash and investments	\$ 38,432,610
Actuarial liabilities	\$14,705,917

During 2020, the Health District did not exceed the limits of its casualty and property policy.

During 2020, Summit County Combined General Health District made no significant changes to coverage from the prior year.

The Health District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

Note 9 – Defined Benefit Pension Plans

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Health District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 9 – Defined Benefit Pension Plans *(continued)*

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 9 – Defined Benefit Pension Plans (continued)

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of their benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>
2020 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee	10.0 %
2020 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits	<u>0.0</u>
Total Employer	<u>14.0 %</u>
Employee	<u>10.0 %</u>

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 9 – Defined Benefit Pension Plans *(continued)*

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$1,389,867 for the year 2020.

Note 10 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 10 – Postemployment Benefits *(continued)*

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020 OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District’s contractually required contribution was \$0 for the year 2020.

Note 11 – Debt

Loans Payable

In 2014, a “Conduit Bank-Qualified Tax Exempt Bond” was issued by Summit County’s Development Finance Authority (DFA) for which the Health District was the borrower. A local bank is providing the loan to the DFA.

Principal and interest on the debt were paid out of the General fund. The loan was paid in full in 2020. The Health District’s long-term loan activity for the year ended December 31, 2020, was as follows:

	<u>Outstanding</u> <u>12/31/19</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/20</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities					
Loans Payable	\$99,731	\$0	\$99,731	\$0	\$0
3.41% - Facility Renovation				0	0
Total Governmental Activities	<u>\$99,731</u>	<u>\$0</u>	<u>\$99,731</u>	<u>\$0</u>	<u>\$0</u>

Leases

The Health District leases buildings, vehicles and other equipment under noncancelable leases. The Health District disbursed \$211,747 to pay lease costs for the year ended December 31, 2020. Future lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2021	\$199,804
2022	111,566
2023	90,152
2024	60,108
Total	<u>\$461,630</u>

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 12 – Contingent Liabilities

The Health District is the defendant in a lawsuit. Although management cannot presently determine the outcome of this suit, they believe the resolution of these matters will not materially adversely affect the Health District’s financial condition.

In 2019, the Health District discovered the misuse of funds through an audit of one of its subgrantees. Litigation against the subgrantee took place in 2020 to recover the lost funds in the amount of \$42,771. Judgement was granted on behalf of the Health District and a certificate of judgement for lien was filed. Repayment is currently in litigation.

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 13 – Fund Balances

A Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Help Me Grow Early Intervention Fund	WIC Fund	Summit County CARES Fund	Other Governmental Funds	Total
Restricted for						
Public Health Services	-	-	-	-	3,525,748	3,525,748
<i>Total Restricted</i>	-	-	-	-	3,525,748	3,525,748
Assigned to						
Encumbrances	125,422	-	-	-	-	125,422
<i>Total Assigned</i>	125,422	-	-	-	-	125,422
Unassigned (Deficits)	12,061,182	(370,025)	(319,240)	(302,256)	(930,654)	10,139,007
<i>Total Fund Balances</i>	<u>\$ 12,186,604</u>	<u>\$ (370,025)</u>	<u>\$ (319,240)</u>	<u>\$ (302,256)</u>	<u>\$ 2,595,094</u>	<u>\$ 13,790,177</u>

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 14 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. In addition, the impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the District received CARES Act funding. Of the amounts received, \$5,134 was sub-granted to other organizations. These amounts are reflected as public health service expenditures in the Summit County CARES Act Special Revenue Fund on the accompanying financial statements.

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**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity ID Number	Provided Through to Subrecipients	Total Federal Revenues	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
<i>Passed Through Ohio Department of Health</i>					
Special Supplemental Nutrition Program for Women, Infants & Children FY20	10.557	07710011WA1020	\$ -	\$ 1,604,872	\$ 1,208,924
Special Supplemental Nutrition Program for Women, Infants & Children FY21	10.557	07710011WA0921	-	-	319,240
Total Special Supplemental Nutrition Program for Women, Infants and Children			-	1,604,872	1,528,164
Total U.S. Department of Agriculture			-	1,604,872	1,528,164
U.S. DEPARTMENT OF EDUCATION					
<i>Passed Through Ohio Department of Developmental Disabilities</i>					
Special Education Grant for Infants and Families -Help Me Grow Part C FY20	84.181	H181A190024	732,789	962,652	740,278
Special Education Grant for Infants and Families -Help Me Grow Part C FY21	84.181	H181A200024	365,775	-	373,195
Total Special Education Grant for Infants and Families -Help Me Grow Part C			1,098,564	962,652	1,113,473
Total U.S. Department of Education			1,098,564	962,652	1,113,473
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed Through Ohio Department of Health</i>					
Public Health Emergency Preparedness FY20	93.069	07710012PH1120	-	264,283	143,322
Public Health Emergency Preparedness FY21	93.069	07710012PH1221	-	51,021	102,337
Public Health Emergency Preparedness (Regional) FY20	93.069	07710012PH1120	-	131,123	92,862
Public Health Emergency Preparedness (Regional) FY21	93.069	07710012PH1221	-	4,111	28,967
Total Public Health Emergency Preparedness			-	450,538	367,488
<i>Passed Through Ohio Department of Health</i>					
Prescription Drug Overdose Prevention FY20	93.136	07710014DR0120	9,600	172,750	109,273
Prescription Drug Overdose Prevention FY21	93.136	07710014DR0221	-	8,500	12,703
Prescription Drug Overdose Prevention FY19	93.136	07710014PD0319	-	480,337	461
Total Prescription Drug and Overdose Prevention			9,600	661,587	122,437
<i>Passed Through Ohio Department of Health</i>					
Reproductive Health and Wellness FY21	93.217	07710011RH0321	-	38,825	8,907
Reproductive Health and Wellness FY19	93.217	07710011RH0220	-	130,000	87,581
Total Reproductive Health and Wellness			-	168,825	96,488
<i>Passed Through Ohio Department of Health</i>					
Get Vaccinated Ohio-Public Health Initiative FY20	93.268	07710012GV0220	-	82,445	50,072
Get Vaccinated Ohio-Public Health Initiative FY21	93.268	07710012GV0321	-	6,849	10,133
Total Get Vaccinated Ohio			-	89,294	60,205
<i>Passed Through Ohio Department of Health</i>					
Get Vaccinated Ohio-Public Health Initiative	93.539	07710012GV0119	-	-	107
Total Prevention and Public Health - Immunization/Get Vaccinated Ohio			-	-	107
<i>Passed Through Ohio Department of Health</i>					
Tobacco Use Prevention and Cessation FY19	93.283	07710014TU0419	-	-	1,533
Total CDC - Tobacco Use Prevention and Cessation			-	-	1,533

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity ID Number	Provided Through to Subrecipients	Total Federal Revenues	Total Federal Expenditures
Passed Through Ohio Department of Health					
Tobacco Use Prevention and Cessation FY20	93.305	07710014TU0520	-	-	2,333
Preventive Health and Health Services -Creating Healthy Communities FY18	93.305	07710014CC0918	-	-	531
Preventive Health and Health Services -Creating Healthy Communities FY19	93.305	07710014CC1019	-	1,450	235
Total Preventive Health and Health Services - CHC			-	1,450	3,099
Passed Through Ohio Department of Health					
Tobacco Use Prevention and Cessation FY20	93.387	07710014TU0520	-	-	6,222
Total Tobacco Use Prevention and Cessation			-	-	6,222
Passed Through Ohio Department of Health					
HIV Prevention FY19	93.354	07710012HP0919	1,009	196,893	841
Prescription Drug Overdose Prevention FY19	93.354	07710014PD0319	-	480,337	3,729
COVID-19 Coronavirus Response FY20	93.354	07710012CO0120	-	691,735	691,735
Total Public Health Crisis Response Grant			1,009	1,368,965	696,305
Passed Through Ohio Department of Health					
Preventing Obesity, Diabetes & Heart Disease and Stroke in Ohio Communities (Local 1422)	93.757	07710014PO0418	-	-	12,415
Total Preventing Obesity, Diabetes & Heart Disease and Stroke			-	-	12,415
Passed Through Ohio Department of Health					
Preventive Health and Health Services -Creating Healthy Communities FY18	93.758	07710014CC0918	-	-	12,347
Total Preventive Health and Health Services Block Grant			-	-	12,347
Passed Through Ohio Department of Health					
Falls Prevention	93.761	90FPSG0029	-	-	902
Total Falls Prevention			-	-	902
Passed Through Ohio Department of Health					
Medicaid Cluster:					
Medicaid Administrative Claiming	93.778	N/A	-	119,235	119,235
Total Medicaid Cluster: Medical Assistance Program			-	119,235	119,235
Passed Through Ohio Department of Health					
Integrated Naloxone Access and Infrastructure FY20	93.788	07710014IN0120	-	-	18,028
Integrated Naloxone Access and Infrastructure FY21	93.788	07710014IN0221	18,712	80,600	36,100
Integrated Naloxone Access and Infrastructure FY22	93.788	07710014IN0322	-	-	1,956
Total Opioid STR - Integrated Naloxone Access and Infrastructure			18,712	80,600	56,084
Passed Through Ohio Department of Health					
Preventive Health Services-Sexually Transmitted Diseases Control Grants FY20	93.977	07710012ST0920	-	38,600	71,466
Preventive Health Services-Sexually Transmitted Diseases Control Grants FY19	93.977	07710012ST0819	-	23,286	6,862
Total STD Prevention and Control Grants			-	61,886	78,328
Passed Through Ohio Department of Health					
Preventive Health and Health Services -Creating Healthy Communities FY20	93.991	07710014CC1120	29,000	66,910	91,539
Preventive Health and Health Services -Creating Healthy Communities FY19	93.991	07710014CC1019	-	68,137	11,028
Total Preventative Health and Health Services Block Grant			29,000	135,047	102,567

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity ID Number	Provided Through to Subrecipients	Total Federal Revenues	Total Federal Expenditures
Passed Through Ohio Department of Health					
Maternal and Child Health FY20	93.994	07710011MP0420	-	76,752	45,914
Maternal and Child Health FY21	93.994	07710011MP0521	-	-	6,620
Maternal and Child Health FY18	93.994	07710011MP0218	-	-	3,383
Maternal and Child Health FY19	93.994	07710011MP0319	-	-	11,310
Moms & Babies First: Black Infant Vitality FY20	93.994	07710011MB0220	151,304	165,876	164,704
Moms & Babies First: Black Infant Vitality FY21	93.994	07710011MB0321	11,438	-	12,722
Ohio Infant Mortality Reduction Initiative FY18	93.994	07710011OM0218	-	-	2,315
Ohio Equity Institute 2.0 FY20	93.994	07710011OE0220	-	116,635	60,617
Ohio Equity Institute 2.0 FY21	93.994	07710011OE0321	-	-	23,747
Ohio Equity Institute 2.0 FY19	93.994	07710011OE0119	-	-	14,093
Child and Family Health Services FY20-Dental Sealant	93.994	07710011DS1320	10,399	22,441	15,315
Child and Family Health Services FY19-Dental Sealant	93.994	07710011DS1219	10,116	16,246	17,590
Reproductive Health and Wellness FY21	93.994	07710011RH0321	-	38,825	1,572
Reproductive Health and Wellness FY19	93.994	07710011RH0220	-	130,000	26,161
Total Maternal and Child Health Services Block Grant			<u>183,257</u>	<u>566,775</u>	<u>406,063</u>
Passed Through Ohio Department of Health					
Ohio Maternal Infant and Early Childhood Home Visiting FY20	93.870	07710011MH0820	-	218,441	189,662
Ohio Maternal Infant and Early Childhood Home Visiting FY21	93.870	07710011MH0921	-	-	37,822
Ohio Maternal Infant and Early Childhood Home Visiting FY18	93.870	07710011MH0618	14,669	-	14,669
Total Maternal, Infant and Early Childhood Home Visiting Grant			<u>14,669</u>	<u>218,441</u>	<u>242,153</u>
Passed Through Ohio Department of Health					
HIV Prevention FY20	93.940	07710012HP1020	68,599	93,736	163,157
HIV Prevention FY19	93.940	07710012HP0919	49,459	196,893	41,186
Total HIV Prevention Activities Grants			<u>118,058</u>	<u>290,629</u>	<u>204,343</u>
Passed Through Ohio Department of Youth Services					
Affordable Care Act-Personal Responsibility Education Program FY18	93.092	N/A	-	-	15
Affordable Care Act-Personal Responsibility Education Program FY19	93.092	N/A	-	-	28,162
Total Affordable Care Act Personal Responsibility Education Program			<u>-</u>	<u>-</u>	<u>28,177</u>
Passed Through Cuyahoga County Board of Health					
Breast and Cervical Cancer FY19	93.919	N/A	-	-	3,102
Total Breast and Cervical Cancer Early Detection Programs			<u>-</u>	<u>-</u>	<u>3,102</u>
Passed Through Northeast Ohio Medical University					
Geriatric Workforce Enhancement Program	93.969	G0337-B	-	-	2,654
Total Geriatric Workforce Enhancement Program			<u>-</u>	<u>-</u>	<u>2,654</u>
Passed Through County of Summit					
TB Prevention & Control	93.116	N/A	-	12,000	12,000
Total Tuberculosis Control Programs			<u>-</u>	<u>12,000</u>	<u>12,000</u>
Passed Through Summit County Alcohol, Drug and Mental Health Board					
AOD Outreach FY18	93.788	N/A	-	-	11
ADM MAT Expension FY20	93.788	N/A	23,387	64,885	54,363
Total Opioid STR - AOD/ADM MAT			<u>23,387</u>	<u>64,885</u>	<u>54,374</u>

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity ID Number	Provided Through to Subrecipients	Total Federal Revenues	Total Federal Expenditures
Passed Through Summit County Alcohol, Drug and Mental Health Board					
Medical Assistance Program-Counseling FY20	93.959	N/A	-	39,727	32,610
Total Block Grant for Prevention and Treatment of Substance Abuse			-	39,727	32,610
Passed Through Summit County Department of Jobs and Family Services					
Social Services Block Grant (Title XX):					
Adult Protective Services FY20	93.667	N/A	-	33,922	27,689
Adult Protective Services FY19	93.667	N/A	-	-	41
Total Social Services Block Grant (Title XX)			-	33,922	27,730
Passed Through Summit County Department of Jobs and Family Services					
HealthCheck Data FY20	93.778	N/A	-	78,975	70,354
HealthCheck Data FY21	93.778	N/A	-	-	16,726
HealthCheck Data FY13	93.778	N/A	-	-	3,965
HealthCheck Data FY19	93.778	N/A	-	-	10
Total HealthCheck Data Program			-	78,975	91,055
Passed Through National Association of County and City Health Officials					
NACCHO PHAST	93.421	6NU38OT000306-C	15,000	-	17,810
Total NACCHO PHAST			15,000	-	17,810
Direct Program					
HIV CBI FY20	93.243	3H79SP021701-04	45,099	178,459	167,044
HIV CBI FY21	93.243	3H79SP021701-04	-	14,380	13,811
Community MATS Program FY20	93.243	5H79TI081495-02	72,661	303,728	238,264
Community MATS Program FY21	93.243	5H79TI081495-03	11,668	-	24,948
Total Substance Abuse and Mental Health - HIV/Community MATS			129,428	496,567	444,067
Direct Program					
Alzheimer's Disease Program Initiative	93.470	90ADPI0045-01-00	18,640	206,851	201,574
Total Alzheimer's Disease Program Initiative			18,640	206,851	201,574
Direct Program					
COVID-19 CARES Act Provider Relief Fund Medicaid Relief	93.498	N/A	-	1,979	1,979
Total COVID-19 CARES Act Provider Relief Fund Medicaid Relief			-	1,979	1,979
Total U.S. Department of Health and Human Services			560,760	5,148,178	3,505,453
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Program					
Lead-Based Paint Hazard Control	14.900	OHLHB0619-19	16,771	39,538	16,771
Lead-Based Paint Hazard Control	14.900	OHLHD0417-19	-	327,695	366,796
Lead-Based Paint Hazard Control	14.900	OHLHB0619-19	-	615	-
Total Lead-Based Paint Hazard Control			16,771	367,848	383,567
Total U.S. Department of Housing and Urban Development			16,771	367,848	383,567

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity ID Number	Provided Through to Subrecipients	Total Federal Revenues	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR					
<i>Passed Through Summit and Medina Workforce Area COG</i>					
DOL OPIOID Workforce Development	17.277	ETA-TEGL-4-18	64,966	-	67,453
Total DOL OPIOID Workforce Development Grant			64,966	-	67,453
Total U.S. Department of Labor			64,966	-	67,453
U.S. DEPARTMENT OF THE TREASURY					
<i>Passed Through County of Summit</i>					
COVID-19 CARES ACT - Summit County	21.019	N/A	5,134	1,400,000	783,774
COVID-19 CARES ACT - Summit County Infrastructure	21.019	N/A	-	-	302,256
<i>Passed Through Ohio Department of Health</i>					
COVID19 Coronavirus Response Supplemental FY20	21.019	07710012CO0121	-	426,385	548,190
COVID-19 Contact Tracing FY20	21.019	07710012CT0120	-	1,098,170	1,295,860
Total Coronavirus Relief Fund			5,134	2,924,555	2,930,080
Total U.S. Department of the Treasury			5,134	2,924,555	2,930,080
U.S. ENVIRONMENTAL PROTECTION AGENCY					
<i>Passed Through Ohio Environmental Protection Agency</i>					
Air Pollution Control Program-Air Quality EPA FY20	66.001	N/A	-	233,756	241,325
Air Pollution Control Program-Air Quality EPA FY21	66.001	N/A	-	86,069	76,185
Air Pollution Control Program-Air Quality PM 2.5 FY20	66.001	N/A	-	-	37,537
Air Pollution Control Program-Air Quality PM 2.5 FY21	66.001	N/A	-	88,412	50,027
Air Pollution Control Program-Air Quality EPA Carryover	66.001	N/A	-	-	202,412
Total Air Pollution Control Program			-	408,237	607,486
Total U.S. Environmental Protection Agency			-	408,237	607,486
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Passed Through City of Akron</i>					
Safe Routes to School FY20	20.205	N/A	-	-	6,692
Total Highway Planning and Construction - Safe Routes to School Grant			-	-	6,692
Total U.S. Department of Transportation			-	-	6,692
Total Expenditures of Federal Awards			\$1,746,195	\$11,416,342	\$10,142,368

The accompanying notes are an integral part of this schedule.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020
(Prepared by Management)**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) includes the federal award activity of Summit County Combined General Health District (the Health District) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Health District, it is not intended to and does not present the financial position, changes in net position of the Health District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The Health District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The Health District passes certain federal awards received from the Ohio Department of Health, the Ohio Department of Developmental Disabilities, the U.S. Department of Health and Human Services, the U.S. Department of Education, the U.S. Department of the Treasury, the U.S. Department of Labor and the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note B describes, the Health District reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the Health District has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - FEDERAL GRANTS COMINGLED WITH STATE GRANTS

Cash receipts from the U.S. Department of Education, the U.S. Department of Health and Human Services, the U.S. Environmental Protection Agency and the U.S. Department of Housing and Urban Development are comingled with State grants and/or local funds for the Special Supplemental Education Grant For Infants and Families Grant, the Opioid Crisis Response-Community Medication Assisted Treatment Grants, the Reproductive Health and Wellness Grant, the Preventative Health and Health Services-Creating Healthy Communities Grant, the Tobacco Use Prevention and Cessation Grant, the HIV Prevention Grant, the Maternal and Child Health Grant, the Ohio Equity Institute Grant, the ADM MAT Expansion Grant, the Lead-Based Paint Hazard Control Grant and the Air Pollution Control Grants. The Health District has determined the percentage of federal dollars, in which, constitute the overall grant awards. The Health District has applied these percentages to the Schedule of Federal Awards Expenditures to reflect the federal portion of expenditures disbursed during the fiscal period.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES –
(continued)
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the Health District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Health District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Summit County General Health District
Summit County
1867 Market Street
Akron, Ohio 44322

To the Board of Health:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County General Health District, Summit County, Ohio (the Health District), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements, and have issued our report thereon dated June 11, 2021, wherein we noted the Health District uses a special purpose framework other than general accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Health District.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Health District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Health District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Health District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
June 11, 2021

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Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Summit County General Health District
Summit County
1867 Market Street
Akron, Ohio 44322

To the Board of Health:

Report on Compliance for Each Major Federal Program

We have audited the Summit County General Health District's (the Health District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the District's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the Health District's major federal programs.

Management's Responsibility

The Health District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the Health District's compliance for each of the Health District's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Health District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the Health District's major programs. However, our audit does not provide a legal determination of the Health District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Summit County General Health District complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2020.

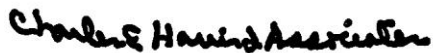
Report on Internal Control Over Compliance

The Health District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Health District's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Health District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
June 11, 2021

**SUMMIT COUNTY GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	COVID-19 Relief Fund - (CFDA # 21.019) Help Me Grow Part C - (CFDA #84.181) Substance Abuse and Mental Health Services Projects - (CFDA# 93.243)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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OHIO AUDITOR OF STATE KEITH FABER



SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT

SUMMIT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/12/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov